## Amendments to the Claims:

Cancel claims 1-17.

This listing of claims will replace all prior versions, and listings, of claims in the application:

## 1-17 (Canceled)

18. (Currently amended) A semiconductor device having a silicon-on-insulator (SOI) structure, comprising:

an insulating layer;

an insular silicon region having first conductivity-type impurity ions formed on the insulating layer;

a source region having second conductivity-type impurity ions formed at an end of the insular silicon region;

a drain region having second conductivity-type impurity ions spaced apart from the source region at the other end of the insular silicon region;

an insular body region formed in the insular silicon region, the insular body region being at least partially disposed between the source and drain regions, a channel

being formed on the insular body region;

a gate insulating layer formed on the insular body region;

a gate conductive layer formed on the gate insulating layer;

a body contact region having first conductivity-type impurity ions, the body contact region being in contact with and connected to the source region and the insular body region;

a conductive layer formed on the source region, the gate conductive layer and the body contact region; and



a source electrode <u>formed on the conductive layer and</u> connected to the body contact region <u>via the conductive layer</u>,

wherein the source and drain regions have a symmetrical structure.

- 19. (Previously presented) The semiconductor device of claim 18, wherein the body contact region is formed on one side of the source region.
- 20. (Previously presented) The semiconductor device of claim 18, wherein the body contact region is formed on both sides of the source region.
- 21. (Previously presented) The semiconductor device of claim 18, wherein the insulating layer is an oxide layer.
- 22. (Previously presented) The semiconductor device of claim 18, wherein the insular silicon region is a single crystal silicon layer.
  - 23. (Currently amended) The semiconductor device of claim 18, further comprising:

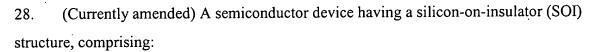
    a gate insulating layer formed on the insular body region;

    a gate conductive layer formed on the gate insulating layer;

    a gate electrode electrically connected to the gate conductive layer; and

    a drain electrode electrically connected to the drain region.
- 24. (Previously presented) The semiconductor device of claim 18, wherein the conductive layer is a salicide layer.
- 25. (Previously presented) The semiconductor device of claim 24, wherein the salicide layer is one of a cobalt salicide layer, a titanium salicide layer, and a nickel salicide layer.

- 26. (Previously presented) The semiconductor device of claim 18, wherein the first conductivity-type impurity ions are p-type and the second conductivity-type impurity ions are n-type.
- 27. (Previously presented) The semiconductor device of claim 18, wherein the first conductivity-type impurity ions are n-type and the second conductivity-type impurity ions are p-type.



an insulating layer;

an insular silicon region having first conductivity-type impurity ions formed on the insulating layer;

a source region having second conductivity-type impurity ions formed at an end of the insular silicon region;

a drain region having second conductivity-type impurity ions spaced apart from the source region at the other end of the insular silicon region;

an insular body region formed in the insular silicon region, the insular body region being at least partially disposed between the source and drain regions, a channel being formed on the insular body region;

a gate insulating layer formed on the insular body region;

a gate conductive layer formed on the gate insulating layer;

a body contact region having first conductivity-type impurity ions, the body contact region being in contact with and connected to the source region and the insular body region;

a conductive layer formed on the source region, the gate conductive layer, and the body contact region; and



a source electrode <u>formed on the conductive layer and</u> connected to the body contact region <u>via the conductive layer</u>,

wherein the body contact region is not overlapped with the gate conductive layer.

- 29. (Previously presented) The semiconductor device of claim 28, wherein the body contact region is formed on one side of the source region.
- 30. (Previously presented) The semiconductor device of claim 28, wherein the body contact region is formed on both sides of the source region.
  - 31. (Previously presented) The semiconductor device of claim 28, wherein the insulating layer is an oxide layer.
  - 32. (Previously presented) The semiconductor device of claim 28, wherein the insular silicon region is a single crystal silicon layer.
  - 33. (Previously presented) The semiconductor device of claim 28, wherein the conductive layer is a salicide layer.
  - 34. (Previously presented) The semiconductor device of claim 33, wherein the salicide layer is one of a cobalt salicide layer, a titanium salicide layer, and a nickel salicide layer.
  - 35. (Previously presented) The semiconductor device of claim 28, wherein the first conductivity-type impurity ions are p-type and the second conductivity-type impurity ions are n-type.



36. (Previously presented) The semiconductor device of claim 28, wherein the first conductivity-type impurity ions are n-type and the second conductivity-type impurity ions are p-type.